St. Louis City Ordinance 62578

FLOOR SUBSTITUTE BOARD BILL NO. [91] 300 INTRODUCED BY ALDERMAN PAUL M. BECKERLE

An ordinance pertaining to the graduated business license tax; amending Ordinance 60643 by repealing Section Eight of said Ordinance pertaining to the filing date and payment date of the graduated business license tax, and enacting in lieu thereof new sections pertaining to the same subject matter by changing the filing date to May 1 and payment date to May 31 and prorating the tax due for July 1, 1992 through May 31, 1993 and containing effective date and emergency clauses.

NOW THEREFORE, BE IT ORDAINED BY THE CITY OF ST. LOUIS AS FOLLOWS:

SECTION ONE. Section Eight of Ordinance 60643 is hereby repealed.

SECTION TWO. All businesses subject to the graduated business license tax shall apply for a business license upon forms prepared by License Collector and pay the applicable graduated business license tax by July 1, 1992 and pay the applicable graduated business license tax by July 31, 1992. Such license shall be valid for a license tax period of July 1, 1992 through May 31, 1993. The tax due for this time period shall be computed on a prorated basis on the number of full months in said period for which the license will be in effect.

All business subject to the graduated business license tax shall by May 1 of 1993 and by every subsequent May 1 file a business license application form upon forms prepared by the License Collector and pay the applicable graduated business license tax by May 31 of 1993 and by every subsequent May 31. Licenses issued under this paragraph shall be valid for a license tax year of June 1 through May 31 of the following year.

Any business that fails to make application for the graduated business tax March 20, 1992 when due or fails to pay the tax when due shall be subject to the same penalties, interest and fines as other businesses under Chapter 8 of the Revised Code of the City of St. Louis.

SECTION THREE. The provisions of this ordinance shall not become effective until June 30, 1992.

SECTION FOUR. This being an ordinance for the preservation of public peace, health and safety, it is hereby declared to be an emergency measure within the meaning of Sections 19 and 20 of Article IV of the Charter of the City of St. Louis and shall become effective immediately upon its passage and approval by the Mayor.

Legislative History				
1ST READING	REF TO COMM	COMMITTEE	COMM SUB	COMM AMEND
12/17/91	12/17/91	LEG	03/19/92	
2ND READING	FLOOR AMEND	FLOOR SUB	PERFECTN	PASSAGE
03/20/92			03/27/92	03/31/92
ORDINANCE	VETOED		VETO OVR	
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